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TRANSCRIPT OF RECORD

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U.S. D.C.

Supreme Court of the United States

OCTOBER TERM, 1937

No. 34

WORCESTER COUNTY TRUST COMPANY,
EXECUTOR, PETITIONER,

vs.

RAY L. RILEY, COMPTROLLER OF THE STATE OF CALIFORNIA ET AL.

ON WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE FIRST CIRCUIT

PETITION FOR CERTIORARI FILED APRIL 23, 1937.

CERTIORARI GRANTED MAY 24, 1937.

SUPREME COURT OF THE UNITED STATES

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WORCESTER COUNTY TRUST COMPANY, EXECUTOR, PETITIONER,

vs.

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UNITED STATES CIRCUIT COURT OF APPEALS FOR THE FIRST CIRCUIT.

OCTOBER TERM, 1935.

No. 3163.

RAY L. RILEY, CONTROLLER OF THE STATE OF CALIFORNIA, ET AL.,
RESPONDENTS, APPELLANTS,

v.

WORCESTER COUNTY TRUST COMPANY, EXECUTOR,
PETITIONER, APPELLEE.

TRANSCRIPT OF RECORD OF DISTRICT COURT.

No. 4292, EQUITY DOCKET.

WORCESTER COUNTY TRUST COMPANY,
EXECUTOR U/W ROBERT H. HUNT, PETITIONER,

v.

HENRY F. LONG, COMMISSIONER OF CORPORATIONS AND TAXATION OF THE COMMONWEALTH OF MASSACHUSETTS ET AL., RESPONDENTS.

APPEAL OF RAY L. RILEY, CONTROLLER, W. H. H. GENTRY, INHERITANCE TAX ATTORNEY, AND FRANK P. SPROUL, INHERITANCE TAX APPRAISER.

The Bill of Complaint in this cause was filed in the clerk's office on the twenty-eighth day of February, A. D. 1936, and was duly entered at the December Term of this court, A. D. 1935, and is in the words and figures following:

BILL OF COMPLAINT IN THE NATURE OF A BILL OF INTERPLEADER.

[Filed February 28, 1936.]

WORCESTER COUNTY TRUST COMPANY, Executor u/w of Robert H. Hunt, Complainant,

v.

HENRY F. LONG, Commissioner of Corporations and Taxation of the Commonwealth of Massachusetts,

RAY L. RILEY, Controller of the State of California,

W. H. H. GENTRY, Inheritance Tax Attorney of the State of California,

FRANK P. SPROUL, Inheritance Tax Appraiser of the State of California, Respondents.

The complainant brings this bill under the provisions of The Federal Interpleader Act, as amended, being Public No. 422 of the 74th Congress, a copy of which is attached hereto, and states:

1. The complainant is a corporation duly established under the laws of the Commonwealth of Massachusetts and having a usual place of business at Worcester, in the District of Massachusetts.

2. The respondent, Henry F. Long, Commissioner of Corporations and Taxation of the Commonwealth of Massachusetts, is a citizen of Massachusetts and a resident of Topsfield, Massachusetts, with a business address at Boston, in said District.

3. The respondents, Ray L. Riley, Comptroller of the State of California, and W. H. H. Gentry, Inheritance Tax Attorney of the State of California, are both citizens of California with business addresses at Sacramento, California in the Northern District of California. The respondent, Frank P. Sproul, Inheritance Tax Appraiser of the State of California, is a citizen of California with business address at 609 State Building, Los Angeles, California, in the Southern District of California.

4. On June 26, 1935, the Probate Court for Worcester County, Massachusetts, allowed the will of Robert H. Hunt, and appointed your complainant executor under that will of the said Robert H.

Hunt, who died on June 11, 1935, possessing at the time of his death certain real estate in California, sizeable bank deposits both in Worcester, Massachusetts, and in Los Angeles, California, and considerable intangible personal property, the bulk of which is in the custody and possession of your complainant in Worcester, Massachusetts.

5. On July 29, 1935, in ancillary proceedings in California the Security-First National Bank of Los Angeles was at the request of your complainant appointed administrator with the will annexed of the Estate of said Robert H. Hunt by the Superior Court of the State of California in and for the County of Los Angeles.

6. Not only has your complainant as said executor in its custody and possession money and property in amount and value exceeding $500 to which the several tax officials of Massachusetts and California, respondents herein, claim to be entitled adversely to each other, but also under the applicable statutes of Massachusetts (General Laws, chapter 65, section 1, 6 as Amended, chapter 65A and chapter 480 of the Acts of 1935) and California (section 2 of chapter 821 of the Laws of 1921 as Amended, and section 3 of chapter 358 of the Laws of 1935) your complainant is under an obligation to pay, adjust and settle any and all estate, inheritance and succession taxes to said tax officials of the States of Massachusetts and California, respondents herein, irrespective of any demands made therefor, and said respondent tax officials of both States are claiming to be entitled to the benefits thereof.

7. Your complainant is informed and believes and therefore alleges that under the provisions of said tax statutes of each of said States a tax lien is imposed on all property of the said Robert H. Hunt estate of which your complainant is executor until all taxes assessed by said tax officials are paid and that the several respondents will claim and are claiming to be entitled to the benefits of such liens.

8. Your complainant is informed and believes and therefore alleges that the respondent Henry F. Long, commissioner as aforesaid, has determined that the said Robert H. Hunt died domiciled in Massachusetts, and is asserting and has threatened and is about